

1 KOKJER, PIEROTTI, MAIOCCO & DUCK LLP,  
2 CERTIFIED PUBLIC ACCOUNTANTS  
3 Richard Pierotti #46794  
4 333 Pine Street, 5<sup>th</sup> Floor  
5 San Francisco, California 94104  
6 Telephone: (415) 981-4224  
7 E-Mail: rpierotti@kpmd.com

8 Proposed Accountants for Trustee,  
9 FRED HJELMESET

10 UNITED STATES BANKRUPTCY COURT  
11  
12 FOR THE NORTHERN DISTRICT OF CALIFORNIA  
13

14 In re EVANDER FRANK KANE ) Case No. 21-50028 SLJ  
15 ) Chapter 7  
16 )  
17 Debtor. ) [Hearing Not Required]  
18 )  
19 \_\_\_\_\_ )

20 **APPLICATION FOR ORDER AUTHORIZING EMPLOYMENT OF ACCOUNTANT**

21 **Kokjer, Pierotti, Maiocco & Duck LLP,**  
22 **Certified Public Accountants**

23 This Application of Fred Hjelmset, Trustee in Bankruptcy of the above-captioned  
24 estate (the "Trustee" or "Applicant"), pursuant to 11 U.S.C. § 327 and Fed. R. Bankr. Proc. 2014,  
25 respectfully represents:  
26

1. Applicant is the duly appointed Trustee in Bankruptcy of the estate of the above-named debtor.

2. Applicant desires to retain Kokjer, Pierotti, Maiocco & Duck LLP, Certified Public Accountants ("Proposed Accountant"), as his accountant herein to prepare and file tax returns; to prepare tax projections and tax analysis, if necessary; to analyze tax claims filed in the case; to analyze the tax impact of potential transactions; to analyze as to avoidance issues, if necessary; to testify as to avoidance issues, if necessary; to prepare a solvency analysis, if necessary; to prepare wage claim withholding computations and payroll tax returns, if necessary; to serve as Trustee's general accountant and to consult with the Trustee and the Trustee's counsel as to those matters.

1           3.       Applicant desires to retain Kokjer, Pierotti, Maiocco & Duck LLP, Certified Public  
2 Accountants, because it is well-qualified to perform the services required, and is familiar with the  
3 principles governing professional persons in a bankruptcy case.

4           4.       To the best of Applicant's knowledge, based on the Declaration of Proposed  
5 Accountant filed herewith, Applicant believes Kokjer, Pierotti, Maiocco & Duck LLP, and the  
6 principals and employees of that firm have no connections with the debtor, creditors or any other  
7 party in interest or their respective attorneys and accountants, the United States Trustee, or any  
8 person employed in the office of the United States Trustee and, therefore, represent no interest  
9 adverse to the estate or creditors with respect to the matters on which his services are to be used by  
10 the Trustee and the estate.

11           5.       Proposed Accountant generally charges on an hourly rate basis as follows:

|                         |               |
|-------------------------|---------------|
| Richard Pierotti        | \$475         |
| Senior Manager          | \$350         |
| Senior Accountant       | \$315         |
| Senior Staff Accountant | \$285         |
| Staff Accountant        | \$235 - \$250 |

16 These rates are subject to change from time to time.

17           6.       Except to the extent the Court hereafter allows payment of compensation to  
18 Proposed Accountant out of the estate, Applicant has no compensation arrangement with Proposed  
19 Accountant in connection with this bankruptcy case.

20           WHEREFORE, Applicant prays for an Order authorizing the employment of  
21 Kokjer, Pierotti, Maiocco & Duck LLP, Certified Public Accountants, for the foregoing purposes.

23 Dated: February 2, 2021

By: /s/ Fred Hjelmeset  
Fred Hjelmeset, Trustee